EXHIBIT A

PLEASE COMPLETE THIS INFORMATION.

RECORDING REQUESTED BY:

INTERNAL REVENUE SERVICE

AND WHEN RECORDED MAIL TO:

INTERNAL REVENUE SERVICE
CCP LIEN UNIT
P O BOX 145595
STOP 8420G TEAM 207
CINCINATTI OHIO 45250-5595

F8
2P
2Cons

DOC # 2005-1097286

DEC 22, 2005 2:31 PM

OFFICIAL RECORDS
SAN DIEGO COUNTY RECORDER'S OFFICE
GREGORY J. SMITH, COUNTY RECORDER
FEES: 12.00
PAGES: 2

2005-1097286

THIS SPACE FOR RECORDER'S USE ONLY

13267

NOTICE OF FEDERAL TAX LIEN
(Please fill in document title(s) on this line)

THIS PAGE ADDED TO PROVIDE ADEQUATE SPACE FOR RECORDING INFORMATION
(Additional recording fee applies)

9/95
Rec.Form #R25

7

Form 668(Y)
(Rev. 10-1999)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

13268

Small Business/Self Employed Area: 34

Serial Number
265212205

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) Have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
TOOTHACRE & PEDERSON, A PARTNERSHIP
ROD M TOOTHACRE, A PARTNER & CHARLES PEDERSON, A PARTNER REFILE OF SLID #339283063

Residence
4180 LA JOLLA VILLAGE DR SUITE 400
LA JOLLA, CA 92037-1473

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/1991	95-327[redacted]	09/21/1992	N/A	$8,869.

lace of Filing
COUNTY RECORDER
SAN DIEGO COUNTY
SAN DIEGO, CA 92101

Total $8,86

is notice was prepared and signed at SAN DIEGO, CA, on this, the 21st day of December, 2005.

gnature

Martinez, Employee # - 33-07811

Title
Revenue Officer, Phone # - (619) 615-9550

PLEASE COMPLETE THIS INFORMATION.

RECORDING REQUESTED BY:

INTERNAL REVENUE SERVICE

AND WHEN RECORDED MAIL TO:

INTERNAL REVENUE SERVICE
CCP LIEN UNIT
P O BOX 145595
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SAN DIEGO COUNTY RECORDER'S OFFICE
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13265

NOTICE OF FEDERAL TAX LIEN
(Please fill in document title(s) on this line)

THIS PAGE ADDED TO PROVIDE ADEQUATE SPACE FOR RECORDING INFORMATION
(Additional recording fee applies)

9/95
Rec.Form #R25

Form 668(Y)
(Rev. 10-1999)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

13266

Small Business/Self Employed Area: 34

Serial Number
265212405

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) Have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
TOOTHACRE & PEDERSON, A PARTNERSHIP
ROD M TOOTHACRE, A PARTNER & CHARLES PEDERSON, A PARTNER REFILE FOR SLID 339279822

Residence
4180 LA JOLLA VILLAGE DR SUITE 400
LA JOLLA ,CA 92037-1473

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/1991	95-327[redacted]	03/23/1992	N/A	$11,951.
941	03/31/1992	95-327[redacted]	06/15/1992	N/A	$10,206.

Place of Filing
COUNTY RECORDER
SAN DIEGO COUNTY
SAN DIEGO, CA 92101

Total $22,15

This notice was prepared and signed at SAN DIEGO, CA, on this, the 21st day of December, 2005.

Signature
A. Martinez, Employee # - 33-07811

Title
Revenue Officer, Phone # - (619) 615-9550